



File No. Entertainments II
51(R)

Legal Deptt
B BRANCH

Subject:— Rules under the Bombay
Entertainments Duty Act, 1923

File No. Entertainments II/51(R)

Office of the R.L.A.

A revised draft Notification is sent herewith.

2. In view of the new provisions regarding returns of complimentary tickets and the particulars to be shown on such tickets it is necessary to amend Rules 13 and 14 as well as Form B so as to exclude from their scope complimentary tickets. It is also necessary to omit proposed Rule 23C. As worded it is not quite in consonance with sub-section (1) of section 4 of the Act. Moreover, in view of the provisions of that sub-section there is no necessity of this Rule.

3. The view taken by R.D. in paragraph 11 of the note at pages 254-55 does not appear to be correct. The power to exempt any entertainment or class of entertainments from liability to entertainments duty granted by sub-section (3) of section 6 of the Act cannot be construed as empowering Government to exempt any particular complimentary tickets from liability to the duty.

Sd/-

Remembrancer of Legal Affairs.

U.R. to R.D., No. 4414, dated the 17th March 1951.

EVY. 25/6.


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